

**GOVERNMENT**  **SIKKIM** **GAZETTE**

**EXTRAORDINARY**  
**PUBLISHED BY AUTHORITY**

**Gangtok**      **Monday**    **14<sup>th</sup>** **March,** **2022**      **No. 63**

**GOVERNMENT OF SIKKIM  
COMMERCIAL TAXES DIVISION  
FINANCE DEPARTMENT  
GANGTOK**

No. 03/2021(Rate)GST/SIKKIM

Date: 2<sup>nd</sup> June, 2021

## **NOTIFICATION**

In exercise of the powers conferred by section 148 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017), the State Government, on the recommendations of the Council, and on being satisfied that it is necessary in the public interest so to do, hereby makes the following amendments in the notification of the Government of Sikkim, in the Finance Department No. 06/2019- State Tax (Rate), dated the 29<sup>th</sup> March, 2019,

In the said notification, in the first paragraph,-

- (a) for the words "in whose case the liability to", the words", who shall" shall be substituted;
  - (b) for the words "shall arise on the date of issuance of completion certificate for the project, where required, by the competent authority or on its first occupation, whichever is earlier", the words" in a tax period not later than the tax period in which the date of issuance of the completion certificate for the project, where required, by the competent authority, or the date of its first occupation, whichever is earlier, falls" shall be substituted.

2. This notification shall come into force with effect from the 2<sup>nd</sup> day of June, 2021.

[F. No. GOS/2009-2010/16-1C (9) VOL-II]

**Jigme Dorjee Bhutia  
Secretary  
Commercial Taxes Division  
Finance Department**

